

51-2a-203 Audit reports -- Preservation.

- (1) The governing body of each political subdivision and each interlocal organization or other local entity required to submit an accounting report shall:
 - (a) file and preserve all accounting reports; and
 - (b) file copies of all accounting reports with the state auditor.
- (2) Copies of the accounting reports are open to inspection during regular office hours by any interested persons, where the accounting reports are filed.
- (3) The state auditor shall have access to all accounting report work papers created under this chapter.

Enacted by Chapter 206, 2004 General Session